

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wabash City Schools (8060)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$647,859	\$703,490	\$710,505	\$759,060	4.04%	6.83%
Non - Certified Salaries	120	\$238,930	\$244,371	\$232,341	\$229,748	-0.97%	-1.12%
Group Health Insurance	222	\$251,251	\$246,020	\$249,440	\$194,298	-6.22%	-22.11%
Social Security Certified	212	\$49,299	\$53,481	\$53,719	\$56,020	3.25%	4.28%
Teacher Retirement Fund, After 7-1-95	216	\$41,136	\$44,676	\$44,727	\$47,845	3.85%	6.97%
Public Employees Retirement Fund	214	\$28,898	\$33,370	\$32,800	\$29,941	0.89%	-8.72%
Severance/Early Retirement Pay	213	\$16,665	\$21,336	\$20,555	\$20,178	4.90%	-1.83%
Social Security Noncertified	211	\$16,672	\$16,957	\$16,137	\$16,153	-0.79%	0.10%
Statistical Services	317	\$3,606	\$9,843	\$18,131	\$15,919	44.95%	-12.20%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,683	\$8,340	\$8,536	\$8,801	3.46%	3.11%
Travel	580	\$4,250	\$3,355	\$4,488	\$6,313	10.40%	40.65%
Other Group Insurance Authorized by Statute	224	\$2,548	\$3,216	\$2,537	\$2,663	1.12%	4.96%
Operational Supplies	611	\$2,266	\$4,069	\$2,749	\$2,318	0.57%	-15.65%
Group Life Insurance	221	\$1,139	\$2,025	\$1,566	\$1,564	8.24%	-0.13%
Other Professional and Technical Services	319	\$0	\$0	\$300	\$300	NA	0.00%
Group Accident Insurance	223	\$151	\$326	\$251	\$265	15.07%	5.79%
Other Employee Benefits	241 - 290	\$126	\$0	\$0	\$0	-100.00%	NA
Nonlicensed Employees	136	\$0	\$0	\$47,013	\$0	NA	-100.00%
Student Instructional Support Total		\$1,312,477	\$1,394,873	\$1,445,795	\$1,391,388	1.47%	-3.76%
Student Academic Achievement							
Certified Salaries	110	\$4,299,618	\$4,374,368	\$4,078,360	\$3,964,649	-2.01%	-2.79%
Group Health Insurance	222	\$1,408,611	\$1,269,190	\$1,230,095	\$867,643	-11.41%	-29.47%
Non - Certified Salaries	120	\$366,085	\$383,270	\$443,637	\$421,501	3.59%	-4.99%
Social Security Certified	212	\$319,351	\$320,512	\$300,751	\$318,919	-0.03%	6.04%
Teacher Retirement Fund, After 7-1-95	216	\$275,196	\$280,475	\$291,982	\$287,617	1.11%	-1.49%
Operational Supplies	611	\$125,832	\$136,328	\$127,031	\$126,997	0.23%	-0.03%
Content	747	\$76,029	\$38,712	\$112,317	\$122,964	12.77%	9.48%
Severance/Early Retirement Pay	213	\$111,524	\$187,700	\$124,291	\$117,493	1.31%	-5.47%
Pre-2008 Object Code - Temporary Salaries	130	\$67,825	\$65,738	\$99,187	\$100,763	10.40%	1.59%
Textbooks	630	\$102,535	\$153,371	\$80,167	\$76,099	-7.18%	-5.07%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Telecommunications Equipment	745	\$0	\$0	\$1,924	\$57,156	NA	2870.70%
Computer Hardware	741	\$6,372	\$12,821	\$182,745	\$48,196	65.84%	-73.63%
Teacher Retirement Fund, Prior to 7-1-95	215	\$63,900	\$66,986	\$45,154	\$40,757	-10.63%	-9.74%
Social Security Noncertified	211	\$25,723	\$27,023	\$29,005	\$28,462	2.56%	-1.87%
Travel	580	\$23,909	\$33,973	\$36,364	\$21,202	-2.96%	-41.70%
Dues and Fees	810	\$1,965	\$3,568	\$14,813	\$20,644	80.04%	39.36%
Professional Development	748	\$0	\$0	\$21,780	\$16,201	NA	-25.61%
Public Employees Retirement Fund	214	\$3,813	\$1,732	\$10,657	\$11,798	32.62%	10.71%
Other Group Insurance Authorized by Statute	224	\$44,229	\$15,190	\$11,768	\$10,950	-29.46%	-6.95%
Statistical Services	317	\$0	\$0	\$0	\$9,522	NA	NA
Instruction Services	311	\$3,036	\$1,015	\$0	\$9,419	32.72%	NA
Library Books	640	\$10,378	\$10,956	\$9,779	\$7,225	-8.66%	-26.12%
Stipends	131	\$0	\$71,220	\$26,473	\$6,620	NA	-74.99%
Group Life Insurance	221	\$6,966	\$8,969	\$7,245	\$6,589	-1.38%	-9.05%
Equipment	730	\$18,344	\$5,339	\$34,243	\$5,950	-24.53%	-82.62%
Other Professional and Technical Services	319	\$51,428	\$7,945	\$3,321	\$5,529	-42.74%	66.46%
Food Purchases	614	\$7,678	\$6,879	\$8,535	\$4,170	-14.15%	-51.14%
Rentals	440	\$4,095	\$4,262	\$4,479	\$3,549	-3.51%	-20.77%
Pupil Services	313	\$0	\$0	\$0	\$2,355	NA	NA
Repairs and Maintenance Services	430	\$2,051	\$9,847	\$3,919	\$2,252	2.36%	-42.54%
Group Accident Insurance	223	\$549	\$1,440	\$1,137	\$1,072	18.18%	-5.76%
Transfer Tuition to Other School Corps Within State	561	\$0	\$0	\$0	\$913	NA	NA
Unemployment Insurance	230	\$7,290	\$111	\$1,736	\$896	-40.79%	-48.39%
Periodicals	650	\$690	\$1,683	\$705	\$880	6.25%	24.84%
Gasoline and Lubricants	613	\$1,545	\$807	\$1,473	\$443	-26.81%	-69.90%
Miscellaneous Objects	876 - 899	\$0	\$0	\$666	\$0	NA	-100.00%
Other Employee Benefits	241 - 290	\$0	\$1,879	\$0	\$0	NA	NA
Connectivity	744	\$14,626	\$33,092	\$35,252	\$0	-100.00%	-100.00%
Other Technology Hardware	746	\$30,939	\$3,846	\$0	\$0	-100.00%	NA
Advertising	540	\$0	\$72	\$0	\$0	NA	NA
Student Transportation Services	510	\$212	\$658	\$0	\$0	-100.00%	NA
Student Academic Achievement Total		\$7,482,343	\$7,540,977	\$7,380,989	\$6,727,397	-2.62%	-8.86%

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Wabash City Schools (8060)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Overhead and Operational							
Non - Certified Salaries	120	\$1,039,957	\$1,073,897	\$1,082,901	\$1,177,636	3.16%	8.75%
Miscellaneous Objects	876 - 899	\$750,451	\$849,360	\$746,103	\$684,419	-2.28%	-8.27%
Operational Supplies	611	\$608,058	\$578,010	\$600,396	\$556,292	-2.20%	-7.35%
Group Health Insurance	222	\$510,695	\$491,389	\$376,302	\$371,109	-7.67%	-1.38%
Repairs and Maintenance Services	430	\$144,198	\$158,840	\$158,234	\$343,516	24.24%	117.09%
Construction Services	450	\$0	\$0	\$0	\$277,126	NA	NA
Certified Salaries	110	\$168,300	\$184,000	\$228,992	\$235,650	8.78%	2.91%
Insurance	520	\$176,084	\$164,070	\$181,179	\$183,351	1.02%	1.20%
Light and Power - Other Than Heating and Cooling	625	\$189,789	\$224,090	\$224,339	\$171,808	-2.46%	-23.42%
Vehicles	731	\$25,199	\$112,984	\$268,373	\$137,571	52.86%	-48.74%
Public Employees Retirement Fund	214	\$100,077	\$117,022	\$121,503	\$137,508	8.27%	13.17%
Social Security Noncertified	211	\$81,155	\$83,969	\$84,763	\$91,550	3.06%	8.01%
Heating and Cooling for Buildings - Gas	622	\$89,348	\$151,178	\$114,000	\$68,572	-6.40%	-39.85%
Overtime Salaries	140	\$34,797	\$42,997	\$54,905	\$49,786	9.37%	-9.32%
Water and Sewage	411	\$35,927	\$43,235	\$47,019	\$39,057	2.11%	-16.93%
Gasoline and Lubricants	613	\$47,109	\$44,005	\$41,920	\$37,476	-5.56%	-10.60%
Other Technology Hardware	746	\$2,277	\$54,274	\$33,774	\$30,539	91.37%	-9.58%
Equipment	730	\$20,040	\$4,445	\$4,431	\$25,931	6.66%	485.17%
Dues and Fees	810	\$12,612	\$13,589	\$35,539	\$23,949	17.39%	-32.61%
Other Purchased Services	593	\$33,442	\$31,357	\$28,249	\$23,121	-8.81%	-18.15%
Pre-2008 Object Code - Temporary Salaries	130	\$22,664	\$26,771	\$20,867	\$22,601	-0.07%	8.31%
Telephone	531	\$38,871	\$32,791	\$27,281	\$22,215	-13.05%	-18.57%
Teacher Retirement Fund, After 7-1-95	216	\$10,018	\$10,920	\$19,585	\$19,585	18.25%	0.00%
Computer Hardware	741	\$5,417	\$81,973	\$83,875	\$16,321	31.75%	-80.54%
Social Security Certified	212	\$12,782	\$14,002	\$14,283	\$14,261	2.78%	-0.15%
Travel	580	\$9,192	\$6,336	\$9,362	\$14,259	11.60%	52.30%
Removal of Refuse and Garbage	412	\$17,477	\$17,590	\$21,805	\$14,172	-5.11%	-35.01%
Stipends	131	\$0	\$0	\$7,304	\$13,822	NA	89.24%
Postage and Postage Machine Rental	532	\$10,217	\$9,722	\$10,108	\$13,816	7.83%	36.69%
Severance/Early Retirement Pay	213	\$10,327	\$17,500	\$12,582	\$12,835	5.58%	2.01%
Bank Service Charges	871	\$7,604	\$8,420	\$10,020	\$10,958	9.56%	9.36%
Other Professional and Technical Services	319	\$10,305	\$25,784	\$14,261	\$9,794	-1.26%	-31.32%

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Wabash City Schools (8060)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$9,000	-2.60%	-10.00%
Tires and Repairs	612	\$1,128	\$4,530	\$2,658	\$7,287	59.44%	174.10%
Advertising	540	\$2,478	\$3,642	\$4,678	\$3,543	9.35%	-24.26%
Student Transportation Services	510	\$134,857	\$148,288	\$159,656	\$2,912	-61.67%	-98.18%
Other Group Insurance Authorized by Statute	224	\$6,334	\$6,308	\$4,600	\$2,789	-18.54%	-39.36%
Workers Compensation Insurance	225	\$1,060	\$30,000	\$0	\$1,453	8.20%	NA
Group Life Insurance	221	\$1,011	\$1,746	\$1,299	\$1,242	5.28%	-4.39%
Board of Education Services	318	\$1,200	\$1,895	\$1,200	\$1,200	0.00%	0.00%
Official Bond Premiums	525	\$915	\$855	\$905	\$855	-1.68%	-5.52%
Group Accident Insurance	223	\$112	\$273	\$198	\$219	18.33%	10.35%
Connectivity	744	\$2,604	\$2,751	\$580	\$0	-100.00%	-100.00%
Other Employee Benefits	241 - 290	\$0	\$74	\$0	\$0	NA	NA
Content	747	\$0	\$2,490	\$0	\$0	NA	NA
Unemployment Insurance	230	\$0	\$252	\$0	\$0	NA	NA
Rentals	440	\$1,593	\$150	\$1,849	\$0	-100.00%	-100.00%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,190	\$2,400	\$0	\$0	-100.00%	NA

Overhead and Operational Total	\$4,389,867	\$4,890,174	\$4,871,879	\$4,881,106	2.69%	0.19%
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Non Operational

Interest	832	\$487,960	\$421,798	\$195,188	\$286,130	-12.49%	46.59%
Rentals	440	\$251,579	\$260,325	\$262,000	\$277,000	2.44%	5.73%
Redemption of Principal	831	\$256,164	\$881,147	\$373,516	\$167,762	-10.04%	-55.09%
Certified Salaries	110	\$164,020	\$169,726	\$164,070	\$153,235	-1.69%	-6.60%
Equipment	730	\$43,131	\$113,634	\$152,810	\$94,801	21.76%	-37.96%
Construction Services	450	\$437,736	\$86,985	\$24,382	\$16,411	-56.00%	-32.69%
Social Security Certified	212	\$12,541	\$12,984	\$12,469	\$11,684	-1.76%	-6.30%
Teacher Retirement Fund, After 7-1-95	216	\$9,986	\$9,189	\$8,554	\$8,046	-5.26%	-5.93%
Other Professional and Technical Services	319	\$750	\$1,568	\$1,740	\$6,909	74.21%	297.06%
Operational Supplies	611	\$1,715	\$1,186	\$991	\$3,348	18.21%	237.94%
Teacher Retirement Fund, Prior to 7-1-95	215	\$347	\$401	\$171	\$183	-14.77%	6.97%
Miscellaneous Objects	876 - 899	\$0	\$3,750	\$69,990	\$0	NA	-100.00%
Improvements Other Than Buildings	715	\$22,561	\$8,709	\$0	\$0	-100.00%	NA
Social Security Noncertified	211	\$573	\$2	\$0	\$0	-100.00%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Non - Certified Salaries	120	\$8,011	\$25	\$0	\$0	-100.00%	NA
Non Operational Total		\$1,697,074	\$1,971,429	\$1,265,880	\$1,025,508	-11.83%	-18.99%
Grand Total		\$14,881,762	\$15,797,453	\$14,964,544	\$14,025,399	-1.47%	-6.28%